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places." Under this heading there are some interesting remarks. Many states have given up actual value as a basis of assessment in favor of gross receipts, mileage, par value of shares, etc., the justification being that they are comparatively simple and certain. But "they are unequal and arbitrary, the rate imposed being necessarily fixed by guesswork or intrigue." Corporate interests have usually favored them "because of their definiteness, and because the amount paid is usually much below their proportionate share of the burdens of government as measured by net income on the actual value of their property." Net income and actual value of property including franchises, in the view of the author, are the only bases of taxation that can be plausibly defended. However, he does not clearly indicate how the latter is to be estimated. A state board—upon whose superior ability reliance may be placed, it is suggested—presumably, would execute the plan. The general trend seems to be in this direction. However, there is no pretense that this is a treatise on taxation, and these are but *obiter dicta* in which the compiler does not indulge in the other sections. The bulletin, with its table of contents and complete index, is full of accurate and easily found information.

C. C. ARBUTHNOT.

La propriété rurale en France. By FLOUR DE SAINT-GENLIS.
Paris: Armand Colin, 1902. Small 8vo, pp. xviii + 445.

M. DE GENLIS'S work is a *mémoire* crowned by the French Academy of Moral and Political Sciences. The reasons for its acceptance are set forth in an introduction by the official *rapporteur* of the society. Both the *rapporteur*, M. de Faville, and the author rank rather high among the new school of investigators of national and economic questions (as shown in the *Bulletin du Comité des travaux historiques*). This school devotes itself to the study of local phenomena of the past, in order to come to know French economic history in all its bearings, and establish on a secure basis some of the theories concerning her economic policy in the future. A country has a certain physiognomy, definite traits which are the work of nature, and which maintain themselves whatever man does to efface them. The question is, in the first place, how to be true to these traits, rediscover them, redevelop them, make them what they were meant to be, not spoil them or distort

them. To effect this, knowledge of what the country was, is, and can be, must be made accessible; and these scholars, without yielding anything essential in method, are trying to reach, in their monographs, a constantly wider circle of readers. The desire for information in all classes is evidently growing, as one can see, intelligent Frenchmen are fully awake to their responsibilities. This patriotic work of making the landed proprietor understand his position and secure the proper exploitation of his land as well as the preservation of his fortune, is evidently cherished and encouraged by the Academy, which offers prizes of considerable magnitude for this purpose.

The present volume augurs well for the character and outcome of this beneficial propaganda. Wherever one opens the book it is found singularly instructive, and, for a wonder, it is written in an engaging style, compact with information, but sifted and placed so as to furnish the same problem with constantly new illustration. There is, of course, some repetition, such as the same quotation repeated twice (for example, pp. 66 and 165), but, for the sake of getting a thorough grasp of the matter, the reader easily forgives this. The author is indefatigable in demonstrating his point of view, the eager life of a closely scrutinizing and keenly adjusting mind throbs everywhere, and one receives, in these closely packed pages, a mass of information which in truth makes the volume a valued guide. And M. de Saint-Genlis's book does not merely present phases with which one is to some extent familiar and which have their parallels in economic history elsewhere, but gives also new and even surprising views, as in his historical sketch of the vicissitudes of the peasant property and the gradual despoilment of the seigniorial estate. For all this he has documentary evidence, as it seems, of the most convincing sort, not only in statistics illustrating the modern problem of rural property, but in the old accounts of notaries wherein are registered the sales of land during some hundred years—which make the book in every way both comprehensive in scope and suggestive in detail. For these reasons the book ought certainly to reach a wide circle of readers also in foreign countries. As the *rapporteur* says, in his introduction, "the richness of the documentation and the solidity of the reasoning hold the attention of the reader and strengthen his confidence in the results obtained."

France, from the beginning of its history, has been a country of agriculture; her people have a love for the soil, which in the cultivator par excellence, the peasant, who lives for and by the land, reaches the

height of passion. From the earliest times the land has been divided between the large and the small landowner, the *seigneur* and the *affranchi*, as M. de Saint-Genlis calls them. Compared with these the third kind of ownership, the medium estate, is of rather recent origin (fifteenth and sixteenth century). It begins with the burgher being seized with a longing for country possessions and buying from the sales of bankrupt seigniorial estates or speculating in the misery of the peasant. Concerning the small property, however, to which he pays particular attention, M. de Saint-Genlis points to the interesting fact, which his study of archives has revealed, and which the theory of economic history has so far ignored, that France has not merely had feudal estates, with lords and tenants (serfs), but freed serfs as well, the peasants proper, who held or possessed land which the lord had willingly sold them and for which they paid either a fixed rent or a share of the profit. The seigniorial estate gradually dwindled until the lord had nothing but his little reserve outside the walls of his castle, and lived largely by the dues from his free tenants. Time after time, when crises of long and bitter duration had shaken the national structure to its foundation, not the large estates, but the small, have shown the greater power of recuperation. After national disasters France has been again and again covered with myriads of little farms where the peasant, with his infinite patience, obstinate energy, and love for the soil, proceeded to gain a livelihood for himself and others, being, as reward, preyed upon by tax gatherers and lordly exactions. The great act of liberation which the Revolution brought about, the author declares, was not presenting the peasant with land, for this he already had, but redeeming him from the atrociously increasing public burdens which deprived him of the return from his labors. It made him a man, instead of a coward who trembled at the sight of a stranger, shirked and lied and hid his earnings, simulating starvation, in order that his little be not taken away from him. For the immediate problem of the future of agriculture in France, the statistical tables, with which the volume is richly furnished, will give valuable suggestions. They present such a wealth of detail that the reviewer must refrain from even approaching a discussion which would demand altogether too much space to be even approximately helpful. Suffice it to say that the author places no great faith in the duration of a perpetual agricultural *misère* which would fatally cripple the resources of France, and in the end deliver her up to her enemies. The study of her past

and her present, the awakened attention to her needs, and earnest effort to meet these, will finally bring forth a solution of the problem that will be in keeping with her true destiny. What her agricultural classes are now most in need of is an intelligent cultivation of the soil which can meet the exigencies of competition, a fair and sensible legislation such as will not hinder but further initiative, and associations among the peasants themselves which will effectively watch their interests and break the baneful power of the *bande noire*, the crowd of agents, speculators, money-lenders, and solicitors against whom the peasant class battles furiously, but, as it seems, as yet unavailingly.

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Die Ergebnisse und die Aussichten der Personaleinkommensteuer in Österreich. By FRIEDRICH FREIHERR VON WIESER. Leipzig: Duncker & Humblot, 1901. 8vo, pp. 147.

THIS elaborate statistical study was written for the purpose of bringing about an improvement in the assessment of the new income tax in Austria. It was a delicate task the author set himself, and he has discharged it with no little skill. The two assessments of the income tax, the first made in 1898 and the second in 1899, were both disappointing; at least to the national pride of Austria, for they showed, apparently, that the people of the empire were poorer than those of Prussia and of the other nations which have a similar tax on incomes. Thus, for example, there were in Austria, in 1899, only 29.56 persons assessed for the income tax in every 1,000 of the population, while for the same year there were 93.96 contributants in every 1,000 in Prussia. Or, to take another comparison, there were in Prussia 71,202 persons whose income exceeded 9,500 marks, while in Austria there were only 18,497 persons who reported an income of over 6,000 gulden, the nearest equivalent grade. To explain away these returns without either admitting that the Prussian people are nearly three times as wealthy as the Austrian, or directly blaming the administration for laxity in assessment, was a task which taxed the ingenuity of the patriotic Austrian writer. He has accomplished this task by taking refuge behind the statistics and by letting them, so far as possible, speak for themselves. This it is apparently which makes it necessary for the author to reveal to us, as he does with great minuteness, the entire